

June 18, 2013

United States Bankruptcy Court
Southern District of New York
Debtor: Lehman Brothers Inc.
Case No. 08-01420(JMP) SIPA

Re: Trustee's seventy-eighth omnibus objection to general creditor claims

Lexcel Partners, Attorneys at Law is a law firm in Taiwan specializing in financial related regulatory matters, among others. We were previously engaged by Lehman Brothers Inc. ("LBI") in 2007 and 2008 to provide legal advice related to its execution of Master Repurchase Agreement with various Taiwan financial institutions, including Bank of Panhsin, Sunny Bank, Agricultural Bank of Taiwan, Ta Chong Bank, and Kings Town Bank, as well as comments on the global commission sharing agreement by and among various Lehman entities.

The claim of US\$9713 was incurred for the above legal services provided by Lexcel Partners, Attorneys at Law. We attach our claim form and the relevant invoices for your consideration. We object the Bankruptcy Court to expunge, reduce, reclassify, and/or disallow our claim on the ground that LBI estate has no liability for the claim asserted.

Lexcel Partners, Attorneys at Law

Lexcel Partners

L0901/BL



**CUSTOMER CLAIM FORM
LEHMAN BROTHERS INC.**

LEXCEL PARTNERS
ACCOUNT #: 0000030400
4TH FL
125 NAN KING EAST ROAD
SECTION 5, TAIPEI, TAIWAN
TP
TAIWAN

Email: glacylo@lexgroup.com.tw

Daytime Phone: +886-2-27183400 ext. 3010 Taxpayer I.D. Number

Contact Person: Glacy Lo (Social Security No.): _____

PLEASE NOTE

- A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT.
- TO BE ELIGIBLE FOR THE MAXIMUM PROTECTION AFFORDED UNDER THE SECURITIES INVESTOR PROTECTION ACT ("SIPA"), ALL CUSTOMER CLAIMS SHOULD BE RECEIVED BY THE TRUSTEE ON OR BEFORE JANUARY 30, 2009; THE TRUSTEE WILL DETERMINE WHETHER CLAIMS MEET THE STATUTORY REQUIREMENTS FOR "CUSTOMER" CLAIMS UNDER SIPA; INCLUSION OF A CLAIM OR CLAIM TYPE ON THIS CLAIM FORM IS NOT DETERMINATIVE OF CUSTOMER STATUS UNDER SIPA.
- THE DEADLINE FOR FILING ALL CLAIMS IS JUNE 1, 2009. NO CLAIM WILL BE ALLOWED IF IT IS RECEIVED AFTER THAT DATE.
- ALL CLAIMS ARE DATED AS OF THE DATE RECEIVED BY THE TRUSTEE.
- YOU MAY FILE YOUR CLAIM ELECTRONICALLY ONLINE AT WWW.LEHMANTRUSTEE.COM OR SEND YOUR COMPLETED AND SIGNED CLAIM FORM TO THE TRUSTEE VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED.
- IF YOUR ACCOUNT HAS BEEN TRANSFERRED TO ANOTHER BROKERAGE FIRM, BUT YOU BELIEVE YOU HAVE A CLAIM FOR PROPERTY OWED TO YOU BY LEHMAN BROTHERS INC., YOU MUST FILE A CLAIM TO PROTECT YOUR RIGHTS.
- LEHMAN BROTHERS INC. IS THE ONLY LEHMAN ENTITY THAT IS A DEBTOR IN THIS SIPA LIQUIDATION PROCEEDING. THIS CUSTOMER CLAIM FORM APPLIES ONLY TO LEHMAN BROTHERS INC. AND DOES NOT APPLY TO ANY OTHER LEHMAN ENTITY, INCLUDING ANY ENTITY IN A PROCEEDING UNDER CHAPTER 11 OF TITLE 11 OF THE UNITED STATES CODE.

This claim form must be completed electronically online at www.lehmantrustee.com or mailed promptly, together with supporting documentation, to the following:

If by first class mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
P.O. Box 6389
Portland, OR 97228-6389

If by overnight mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
10300 SW Allen Blvd
Beaverton, OR 97005

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✓ 1. CLAIM FOR MONEY BALANCES OR CASH AS OF SEPTEMBER 19, 2008:

- a. LBI owes me a credit or cash in the amount of: \$ 9113
- b. I owe LBI a debit or cash in the amount of: \$ 0
- c. If you wish to repay the debit balance listed in point b. above please insert the amount you wish to repay and attach a check payable to "James W. Giddens, Trustee for the SIPA Liquidation of Lehman Brothers Inc." If you wish to make a payment, it must be enclosed with this claim form.
- \$ _____

2. CLAIM FOR SECURITIES AS OF SEPTEMBER 19, 2008:

Please Do Not Claim Any Securities You Have In Your Possession

- | | <u>YES</u> | <u>NO</u> |
|---|-----------------|-----------|
| | (Circle Y or N) | |
| a. LBI owes me securities: | Y | (N) |
| b. I owe LBI securities: | Y | (N) |
| c. If yes to either, please list below (or in additional pages as necessary): | | |

Trade Date of Transaction (mm/dd/yyyy)	Name of Security	CUSIP	Number of Shares or Face Amount of Bonds	
			LBI Owes Me (Long)	I Owe LBI (Short)

If additional space is needed, attach additional pages providing the information in the exact format above.

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3. COMMODITY FUTURES CLAIMS

YES NO

(Circle Y or N)

Do you have a claim based on a commodity futures account?

Y

(N)

If the answer to the above question is "yes," please state the amount, and explain the basis for your claim below, attaching additional pages and supporting documents as necessary:

Amount of Claim: _____

Basis for Claim: _____

WHEN COMPLETING SECTIONS 1 THROUGH 3 PLEASE KEEP IN MIND:

- If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate that your claim is an estimated claim.
- Proper documentation can speed the review, allowance, and satisfaction of your claim.
- Please enclose: copies of your last LBI account statement; purchase or sale confirmation slips; copies of checks that relate to the securities or cash you claim; and any other documentation or correspondence you believe will be of assistance in processing your claim.
- Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement.
- If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CIRCLE THE APPROPRIATE ANSWER FOR ITEMS 4 THROUGH 11.

NOTE: IF "Y" IS CIRCLED FOR ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

YES NO

(Circle Y or N).

4. Does your claim in any way relate to an entity other than Lehman Brothers Inc. (for example, Lehman Brothers Holdings Inc., or another Lehman subsidiary)?
5. Has there been any change in your account since September 19, 2008?

Y

(N)

Y

(N)

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6. Are you or were you a party to a repurchase or reverse repurchase agreement, director, officer, partner, shareholder, lender to, or capital contributor of LBI? Y (N)
7. Are you related to, or do you have any business venture with, any of the persons specified in "6" above, or any employee or other person associated in any way with LBI? If so, give name(s). Y (N)
8. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of LBI? Y (N)
9. Is this claim being filed on behalf of a customer of a broker or dealer or bank? If so, provide documentation with respect to each customer on whose behalf you are claiming. Y (N)
10. Have you ever given any discretionary authority to any person to execute securities transactions with or through LBI on your behalf? Give names, addresses and phone numbers. Y (N)
11. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? If so, give name of that broker. Y (N)

Please list the full name, address, phone number, and email address of anyone assisting you in the preparation of this claim form:

Full name: _____

Address: _____

Phone number: _____

Email address: _____

If more than one person is assisting you, attach additional pages providing the information in the exact format above.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF UP TO \$50,000 OR IMPRISONMENT OF UP TO FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date Dec 25, 2008

Signature Lancel Portner

Date _____

Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT Southern District of New York

PROOF OF CLAIM

Name of Debtor:
Lehman Brothers, Inc.

Case Number:
08-01420 (JMP) SIPA

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property):
Lexcel Partners

☐ Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent:

1000913527 LBI 12/1/2008 *78000882784*
LEXCEL PARTNERS

Court Claim Number:
(if known)

Telephone number:

TP 118R FL 122 Dun Hua North Road, Taipei, Taiwan
TAIWAN

Filed on:

Name and address where payment should be sent (if different from above):

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Telephone number: +886-2-27183400

☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed:

\$ 9713

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

☐ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

2. Basis for Claim: service performed
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 0401

3a. Debtor may have scheduled account as:
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other
Describe:

Value of Property: \$ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim,

if any: \$ Basis for perfection:

Amount of Secured Claim: \$ Amount Unsecured: \$

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim.

☐ Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

☐ Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).

☐ Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

☐ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).

☐ Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).

☐ Other - Specify applicable paragraph of 11 U.S.C. §507 (a)().

Amount entitled to priority:

\$

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date: Dec 21, 2008

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney if any.

Lexcel Partners

Lexcel Partners

FOR COURT USE ONLY

B 10 (Official Form 10) (12/07) - Cont

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien

documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system (www.pacer.uscourts.gov) for a small fee to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. §101 et seq.), and any applicable orders of the bankruptcy court.

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If you would like to file a claim online please go to www.lehmantrustee.com and select the link for the online claim form. You will need the tracking number and mail id listed below to complete your claim online.

Tracking No: 882598; Mail ID: 882784



LEXCEL PARTNERS
4TH FL
125 NAN KING EAST ROAD
SECTION 5, TAIPEI, TAIWAN
TP
TAIWAN

**Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
P.O. Box 6389
Portland, OR 97228-6389**

D/N NO	ISSUE DATE	CUST NO	MATTER	CUSTOMER NAME	MATTER NAME	LEGAL FEE	DISBURSEMENT	TOTAL USD
20070800378	14-Sep-07	L0401	M01	LEHMAN BROTHERS INC.	MASTER REPURCHASE AGREEMENT WITH BANK OF PANHSIN	621	-	621
20070800379	14-Sep-07	L0401	M02	LEHMAN BROTHERS INC.	MASTER REPURCHASE AGREEMENT WITH SUNNY BANK	1,769	-	1,769
20080100296	26-Feb-08	L0401	M03	LEHMAN BROTHERS INC.	MASTER REPURCHASE AGREEMENT WITH AGRICULTURAL BANK OF TAIWAN	373	-	373
20080400309	9-May-08	L0401	M04	LEHMAN BROTHERS INC.	REPURCHASE AGREEMENT WITH KINGS TOWN BANK	1,527	3	1,530
20080400318	9-May-08	L0401	M05	LEHMAN BROTHERS INC.	REPURCHASE AGREEMENT WITH TA CHONG BANK (MATTER ID#GENB20080730, CONTACT: CHERYL PHIPPS)	266	-	266
20080700328	8-Aug-08	L0401	M04	LEHMAN BROTHERS INC.	REPURCHASE AGREEMENT WITH KINGS TOWN BANK	375	-	375
20080700332	8-Aug-08	L0401	M05	LEHMAN BROTHERS INC.	REPURCHASE AGREEMENT WITH TA CHONG BANK (MATTER ID#GENB20080730, CONTACT: CHERYL PHIPPS)	301	-	301
20080800261	9-Sep-08	L0401	M04	LEHMAN BROTHERS INC.	REPURCHASE AGREEMENT WITH KINGS TOWN BANK	298	-	298
20080800266	9-Sep-08	L0401	M05	LEHMAN BROTHERS INC.	REPURCHASE AGREEMENT WITH TA CHONG BANK (MATTER ID#GENB20080730, CONTACT: CHERYL PHIPPS)	679	1	680
20080800394	5-Sep-08	L0401	A01	LEHMAN BROTHERS INC.	LIBI - GLOBAL COMMISSION SHARING AGREEMENT	3,500	-	3,500
Outstanding bill AS OF Nov. 2008						9,709	4	9,713

博安法律事務所
LEXCEL PARTNERS

11th Fl., 122 Dun Hua North Road, Taipei 105, Taiwan, R.O.C.
Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

DEBIT NOTE

MS. CHERYL PHIPPS
LEHMAN BROTHERS INC.
745 7TH AVENUE, 19TH FLOOR, NEW YORK, NY 10019

DATE 09/09/2008
BILL # 20080800266

CLIENT NO/NAME L0401 LEHMAN BROTHERS INC.
MATTER NO/NAME M05 REPURCHASE AGREEMENT WITH TA CHONG BANK
(MATTER ID#GENB20080730, CONTACT: CHERYL PHIPPS)

DEAR SIR:

ENCLOSED FOR YOUR ATTENTION PLEASE FIND A DETAILED DESCRIPTION OF OUR LEGAL FEES AND OTHER EXPENSES FOR SERVICES RENDERED FROM 8/1/2008 TO 8/31/2008. TOTAL CHARGES ARE SUMMARIED AS FOLLOWS. THANK YOU.

	NT\$
SERVICE FEES	19,000
OTHER EXPENSES	31
TOTAL	19,031
EQUIVALENT TO USD \$	679.68

(Exchange Rate at USD = NT \$ 28.0000)

PLEASE REMIT THE PAYMENT TO FOLLOWING ACCOUNT AS SOON AS POSSIBLE.

BANK NAME : CATHAY UNITED BANK KUANG FU BRANCH (國泰世華商業銀行光復分行)
BANK ADDRESS : 99 NANKING E. ROAD, SEC. 5, TAIPEI, TAIWAN
SWIFT CODE : UWCBTWTP016
ACCOUNT NO. : 016-03-006000-1
BENEFICIARY : LEXCEL PARTNERS (博安法律事務所)
CORRESPONDENT BANK: CITIUS33

請依法就全額10%扣繳所得稅，並請於次年一月填報扣繳憑單。(個人及境外公司除外)
扣繳資料：博安法律事務所 統一編號：29236482 地址：台北市松山區中正里22鄰敦化北路122號11樓

LEXCEL PARTNERS
VALID FOR BILLING ONLY

博安法律事務所
LEXCEL PARTNERS

11th Fl., 122 Dun Hua North Road, Taipei 105, Taiwan, R.O.C.
Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

BILL SUMMARY INFORMATION

DATE 09/09/2008
BILL # 20080800266

Timekeeper Name	Time	Billing Rate	Discount %	Matter Value
Echo Yeh	0.40	9,000	0.00	3,600.00
Stacy Lo	2.20	7,000	0.00	15,400.00
Grand Total Fees	2.60			19,000

Cap (Max) : 61,600
CUMULATIVE SERVICE FEES : 15,900
Net Grand Total Fees : 19,000

MATTER TIME DETAIL

Timekeeper Name	Date	Work Code	Description
Echo Yeh	08/01/2008	GR	E-MAILS RE TA CHONG BANK RELATED ISSUES
Stacy Lo	08/01/2008	RW	RW DOCS PROVIDED.
Stacy Lo	08/04/2008	D	EMAIL TO ANNE.

停安法律事務所
LEXCEL PARTNERS11th Fl., 122 Dun Hua North Road, Taipei 105, Taiwan, R.O.C.
Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.twDATE 09/09/2008
BILL # 20080800266

MATTER DISBURSEMENT SUMMARY

Description	Amount
TELEPHONE & FAX	31
Total Disbursement	31

MATTER DISBURSEMENT DETAIL

Atty.	Date	Disb. Amt	Description
	08/29/2008	31	TELEPHONE & FAX
Disb. Total		31	

停安法律事務所
LEXCEL PARTNERS11th Fl., 122 Dun Hua North Road, Taipei 105, Taiwan, R.O.C.
Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.twDEBIT NOTEMS. CHERYL PHIPPS
LEHMAN BROTHERS INC.
745 7TH AVENUE, 19TH FLOOR, NEW YORK, NY 10019DATE 09/09/2008
BILL # 20080800261CLIENT NO/NAME L0401 LEHMAN BROTHERS INC.
MATTER NO/NAME M04 REPURCHASE AGREEMENT WITH KINGS TOWN
BANK

DEAR SIR:

ENCLOSED FOR YOUR ATTENTION PLEASE FIND A DETAILED DESCRIPTION OF OUR LEGAL FEES AND
OTHER EXPENSES FOR SERVICES RENDERED FROM 8/1/2008 TO 8/31/2008 . TOTAL CHARGES ARE
SUMMARIED AS FOLLOWS. THANK YOU.

	NT\$
SERVICE FEES	8,340
OTHER EXPENSES	0
TOTAL	8,340
EQUIVALENT TO USD \$	297.86

(Exchange Rate at USD = NT \$ 28.0000)

PLEASE REMIT THE PAYMENT TO FOLLOWING ACCOUNT AS SOON AS POSSIBLE.

BANK NAME : CATHAY UNITED BANK KUANG FU BRANCH (國泰世華商業銀行光復分行)
BANK ADDRESS : 99 NANKING E. ROAD, SEC. 5, TAIPEI, TAIWAN
SWIFT CODE : UWCBTWTP016
ACCOUNT NO. : 016-03-006000-1
BENEFICIARY : LEXCEL PARTNERS (停安法律事務所)
CORRESPONDENT BANK: CITIUS33請依法就全額10%扣繳所得稅，並請於次年一月填報扣繳憑單。(個人及境外公司除外)
扣繳資料：停安法律事務所 統一編號：29236482 地址：台北市松山區中正里22鄰敦化北路122號11樓LEXCEL PARTNERS
VALID FOR BILLING ONLY

厚安法律事務所
LEXCEL PARTNERS11th Fl., 122 Dun Hua North Road, Taipei 105, Taiwan, R.O.C.
Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

BILL SUMMARY INFORMATION

DATE 09/09/2008
BILL # 20080800261

Timekeeper Name	Time	Billing Rate	Discount %	Matter Value
Echo Yeh	0.20	9,000	0.00	1,800.00
Stacy Lo	2.50	7,000	0.00	17,500.00
Grand Total Fees	2.70			19,300

Cap (Max) :	61,600
CUMULATIVE SERVICE FEES :	53,260
Net Grand Total Fees :	8,340

MATTER TIME DETAIL

Timekeeper Name	Date	Work Code	Description
Echo Yeh	08/19/2008	GR	E-MAIL RE MEMO
Stacy Lo	08/19/2008	D	DT OPINION.

11th Fl., 122 Dun Hua North Road, Taipei 105, Taiwan, R.O.C.
Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

DEBIT NOTE

MS. CHERYL PHIPPS
LEHMAN BROTHERS INC.
745 7TH AVENUE, 19TH FLOOR, NEW YORK, NY 10019

DATE 08/08/2008
BILL # 20080700332

CLIENT NO/NAME L0401 LEHMAN BROTHERS INC.
MATTER NO/NAME M05 REPURCHASE AGREEMENT WITH TA CHONG BANK
(MATTER ID#GENB20080730, CONTACT: CHERYL PHIPPS)

DEAR SIR:

ENCLOSED FOR YOUR ATTENTION PLEASE FIND A DETAILED DESCRIPTION OF OUR LEGAL FEES AND OTHER EXPENSES FOR SERVICES RENDERED FROM 7/1/2008 TO 7/31/2008. TOTAL CHARGES ARE SUMMARIED AS FOLLOWS. THANK YOU.

	NT\$
SERVICE FEES	8,440
OTHER EXPENSES	0
TOTAL	8,440
EQUIVALENT TO USD \$	301.43

(Exchange Rate at USD = NT \$ 28.0000)

PLEASE REMIT THE PAYMENT TO FOLLOWING ACCOUNT AS SOON AS POSSIBLE.

BANK NAME : CATHAY UNITED BANK KUANG FU BRANCH (國泰世華商業銀行光復分行)
BANK ADDRESS : 99 NANKING E. ROAD, SEC. 5, TAIPEI, TAIWAN
SWIFT CODE : UWCBTWTP016
ACCOUNT NO. : 016-03-006000-1
BENEFICIARY : LEXCEL PARTNERS (停安法律事務所)
CORRESPONDENT BANK: CITIUS33

請依法就全額10%扣繳所得稅，並請於次年一月填報扣繳憑單。(個人及境外公司除外)

扣繳資料：停安法律事務所 統一編號：29236482 地址：台北市松山區中正里22鄰敦化北路122號11樓

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BILL SUMMARY INFORMATION

DATE 08/08/2008
BILL # 20080700332

Timekeeper Name	Time	Billing Rate	Discount %	Matter Value
Stacy Lo	1.00	7,000	0.00	7,000.00
John Wu	0.80	1,800	0.00	1,440.00
Grand Total Fees	1.80			8,440

Cap (Max) : 61,600
CUMULATIVE SERVICE FEES : 7,460
Net Grand Total Fees : 8,440

MATTER TIME DETAIL

Timekeeper Name	Date	Work Code	Description
Stacy Lo	07/11/2008	D	DT EMAIL TO THERESA.
John Wu	07/11/2008	RA	RESEARCH THE INFOMRATION RE : TA CHONG BANK LTD.
Stacy Lo	07/16/2008	D	EMAIL TO ANNE.
Stacy Lo	07/18/2008	D	EMAIL TO ANNE.

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Pg 22 of 38

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DEBIT NOTE

MS. CHERYL PHIPPS
LEHMAN BROTHERS INC.
745 7TH AVENUE, 19TH FLOOR, NEW YORK, NY10019

DATE 08/08/2008
BILL # 20080700328

CLIENT NO/NAME L0401 LEHMAN BROTHERS INC.
MATTER NO/NAME M04 REPURCHASE AGREEMENT WITH KINGS TOWN
BANK

DEAR SIR:

ENCLOSED FOR YOUR ATTENTION PLEASE FIND A DETAILED DESCRIPTION OF OUR LEGAL FEES AND
OTHER EXPENSES FOR SERVICES RENDERED FROM 7/1/2008 TO 7/31/2008 . TOTAL CHARGES ARE
SUMMARIED AS FOLLOWS. THANK YOU.

	NT\$
SERVICE FEES	10,500
OTHER EXPENSES	0
TOTAL	10,500
EQUIVALENT TO USD \$	375.00
(Exchange Rate at USD = NT \$ 28.0000)	

PLEASE REMIT THE PAYMENT TO FOLLOWING ACCOUNT AS SOON AS POSSIBLE.

BANK NAME : CATHAY UNITED BANK KUANG FU BRANCH (國泰世華商業銀行光復分行)
BANK ADDRESS : 99 NANKING E. ROAD, SEC. 5, TAIPEI, TAIWAN
SWIFT CODE : UWCBTWTP016
ACCOUNT NO. : 016-03-006000-1
BENEFICIARY : LEXCEL PARTNERS (停安法律事務所)
CORRESPONDENT BANK: CITIUS33

請依法就全額10%扣繳所得稅，並請於次年一月填報扣繳憑單。(個人及境外公司除外)
扣繳資料：停安法律事務所 統一編號：29236482 地址：台北市松山區中正里22鄰敦化北路122號11樓

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 Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

BILL SUMMARY INFORMATION

DATE 08/08/2008
 BILL # 20080700328

Timekeeper Name	Time	Billing Rate	Discount %	Matter Value
Stacy Lo	1.50	7,000	0.00	10,500.00
Grand Total Fees	1.50			10,500

Cap (Max) : 61,600
 CUMULATIVE SERVICE FEES : 42,760
 Net Grand Total Fees : 10,500

MATTER TIME DETAIL

Timekeeper Name	Date	Work Code	Description
Stacy Lo	07/10/2008	D	EMAIL TO THERESA.
Stacy Lo	07/14/2008	D	EMAIL TO ANNE.
Stacy Lo	07/15/2008	D	EMAIL TO ANNE.

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DEBIT NOTE

MS. CHERYL PHIPPS
LEHMAN BROTHERS INC.
745 7TH AVENUE, 19TH FLOOR, NEW YORK, NY10019

DATE 05/09/2008
BILL # 20080400318

CLIENT NO/NAME L0401 LEHMAN BROTHERS INC.
MATTER NO/NAME M05 REPURCHASE AGREEMENT WITH TA CHONG BANK
(MATTER ID#GENB20080730, CONTACT: CHERYL PHIPPS)

DEAR SIR:

ENCLOSED FOR YOUR ATTENTION PLEASE FIND A DETAILED DESCRIPTION OF OUR LEGAL FEES AND OTHER EXPENSES FOR SERVICES RENDERED FROM 4/1/2008 TO 4/30/2008 . TOTAL CHARGES ARE SUMMARIED AS FOLLOWS. THANK YOU.

	NT\$
SERVICE FEES	7,460
OTHER EXPENSES	0
TOTAL	7,460
EQUIVALENT TO USD \$	266.43

(Exchange Rate at USD = NT \$ 28.0000)

PLEASE REMIT THE PAYMENT TO FOLLOWING ACCOUNT AS SOON AS POSSIBLE.

BANK NAME : CATHAY UNITED BANK KUANG FU BRANCH (國泰世華商業銀行光復分行)
BANK ADDRESS : 99 NANKING E. ROAD, SEC. 5, TAIPEI, TAIWAN
SWIFT CODE : UWCBTWTP016
ACCOUNT NO. : 016-03-006000-1
BENEFICIARY : LEXCEL PARTNERS (停安法律事務所)
CORRESPONDENT BANK: CITIUS33

請依法就全額10%扣繳所得稅，並請於次年一月填報扣繳憑單。(個人及境外公司除外)
扣繳資料：停安法律事務所 統一編號：29236482 地址：台北市松山區中正里22鄰敦化北路122號11樓

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BILL SUMMARY INFORMATION

DATE 05/09/2008
BILL # 20080400318

Timekeeper Name	Time	Billing Rate	Discount %	Matter Value
Echo Yeh	0.20	9,000	0.00	1,800.00
Stacy Lo	0.50	7,000	0.00	3,500.00
John Wu	1.20	1,800	0.00	2,160.00
Grand Total Fees	1.90			7,460

Cap (Max) : 61,600

CUMULATIVE SERVICE FEES : 0

Net Grand Total Fees : 7,460

MATTER TIME DETAIL

Timekeeper Name	Date	Work Code	Description
Echo Yeh	04/01/2008	GR	E-MAIL RE DOCS REQUIRED FOR KINGS BANK
Stacy Lo	04/08/2008	D	PROVIDING DOC LIST.
John Wu	04/08/2008	RA	RESEARCH THE INFORMATIOAL RE : TA CHONG BANK LTD.

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Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

DEBIT NOTE

MS. CHERYL PHIPPS
LEHMAN BROTHERS INC.
745 7TH AVENUE, 19TH FLOOR, NEW YORK, NY 10019

DATE 05/09/2008
BILL # 20080400309

CLIENT NO/NAME L0401 LEHMAN BROTHERS INC.
MATTER NO/NAME M04 REPURCHASE AGREEMENT WITH KINGS TOWN
BANK

DEAR SIR:

ENCLOSED FOR YOUR ATTENTION PLEASE FIND A DETAILED DESCRIPTION OF OUR LEGAL FEES AND
OTHER EXPENSES FOR SERVICES RENDERED FROM 4/1/2008 TO 4/30/2008. TOTAL CHARGES ARE
SUMMARIED AS FOLLOWS. THANK YOU.

	NT\$
SERVICE FEES	42,760
OTHER EXPENSES	73
TOTAL	42,833
EQUIVALENT TO USD \$	1,529.75
(Exchange Rate at USD = NT \$ 28.0000)	

PLEASE REMIT THE PAYMENT TO FOLLOWING ACCOUNT AS SOON AS POSSIBLE.

BANK NAME : CATHAY UNITED BANK KUANG FU BRANCH (國泰世華商業銀行光復分行)
BANK ADDRESS : 99 NANKING E. ROAD, SEC. 5, TAIPEI, TAIWAN
SWIFT CODE : UWCBTWTP016
ACCOUNT NO. : 016-03-006000-1
BENEFICIARY : LEXCEL PARTNERS (停安法律事務所)
CORRESPONDENT BANK: CITIUS33

請依法就全額10%扣繳所得稅，並請於次年一月填報扣繳憑單。(個人及境外公司除外)
扣繳資料：停安法律事務所 統一編號：29236482 地址：台北市松山區中正里22鄰敦化北路122號11樓

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Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

BILL SUMMARY INFORMATION

DATE 05/09/2008
BILL # 20080400309

Timekeeper Name	Time	Billing Rate	Discount %	Matter Value
Stacy Lo	5.80	7,000	0.00	40,600.00
John Wu	1.20	1,800	0.00	2,160.00
Grand Total Fees	7.00			42,760

Cap (Max) : 61,600

CUMULATIVE SERVICE FEES : 0

Net Grand Total Fees : 42,760

MATTER TIME DETAIL

Timekeeper Name	Date	Work Code	Description
Stacy Lo	04/01/2008	D	PROVIDING OPINION.
John Wu	04/01/2008	RA	RESEARCH THE INFORMATIOAL RE : KINGS TOWN BANK
Stacy Lo	04/02/2008	RW	RW DOCS PROVIDED.
Stacy Lo	04/03/2008	RW	RW THE REPURCHASE AG.

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Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.twDATE 05/09/2008
BILL # 20080400309

MATTER DISBURSEMENT SUMMARY

Description	Amount
TELEPHONE & FAX	73
Total Disbursement	73

MATTER DISBURSEMENT DETAIL

Atty.	Date	Disb. Amt	Description
	04/30/2008	73	TELEPHONE & FAX
Disb. Total		73	

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DEBIT NOTE

MS. CHERYL PHIPPS
LEHMAN BROTHERS INC.
745 7TH AVENUE, 19TH FLOOR, NEW YORK, NY10019

DATE 02/26/2008
BILL # 20080100296

CLIENT NO/NAME L0401 LEHMAN BROTHERS INC.
MATTER NO/NAME M03 MASTER REPURCHASE AGREEMENT WITH
AGRICULTURAL BANK OF TAIWAN

DEAR SIR:

ENCLOSED FOR YOUR ATTENTION PLEASE FIND A DETAILED DESCRIPTION OF OUR LEGAL FEES AND OTHER EXPENSES FOR SERVICES RENDERED FROM 1/1/2008 TO 1/31/2008 . TOTAL CHARGES ARE SUMMARIED AS FOLLOWS. THANK YOU.

	NT\$
SERVICE FEES	11,200
OTHER EXPENSES	0
TOTAL	11,200
EQUIVALENT TO USD \$	373.33

(Exchange Rate at USD = NT \$ 30.0000)

PLEASE REMIT THE PAYMENT TO FOLLOWING ACCOUNT AS SOON AS POSSIBLE.

BANK NAME : CATHAY UNITED BANK KUANG FU BRANCH (國泰世華商業銀行光復分行)
BANK ADDRESS : 99 NANKING E. ROAD, SEC. 5, TAIPEI, TAIWAN
SWIFT CODE : UWCBTWTP016
ACCOUNT NO. : 016-03-006000-1
BENEFICIARY : LEXCEL PARTNERS (惇安法律事務所)
CORRESPONDENT BANK: CITIUS33

請依法就全額10%扣繳所得稅，並請於次年一月填報扣繳憑單。(個人及境外公司除外)
扣繳資料：惇安法律事務所 統一編號：29236482 地址：台北市松山區中正里22鄰敦化北路122號11樓

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Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

BILL SUMMARY INFORMATION

DATE 02/26/2008

BILL # 20080100296

Timekeeper Name	Time	Billing Rate	Discount %	Matter Value
Mike Lu	0.50	8,000	0.00	4,000.00
Kang-Shen Liu	1.20	6,000	0.00	7,200.00
Grand Total Fees	1.70			11,200

MATTER TIME DETAIL

Timekeeper Name	Date	Work Code	Description
Mike Lu	01/23/2008	D	REVIEW AND DRAFT E-MAIL TO ANNE RE CORPORATE REGISTRATION CARD
Kang-Shen Li	01/23/2008	RA	REVIEW FOUR DOCUMENTS PROVIDED BY CLIENT; RESEARCH CORPORATE RECORD OF ARGRICUTUAL BANK OF TAIWAN; EMAIL CLIENT RE REQUIRED DOCUMENTS

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Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

DEBIT NOTE

MS. CHERYL PHIPPS
LEHMAN BROTHERS INC.
745 7TH AVENUE, 19TH FLOOR, NEW YORK, NY10019

DATE 09/14/2007
BILL # 20070800379

CLIENT NO/NAME L0401 LEHMAN BROTHERS INC.
MATTER NO/NAME M02 MASTER REPURCHASE AGREEMENT WITH SUNNY
BANK

DEAR SIR:

ENCLOSED FOR YOUR ATTENTION PLEASE FIND A DETAILED DESCRIPTION OF OUR LEGAL FEES AND OTHER EXPENSES FOR SERVICES RENDERED FROM 8/1/2007 TO 8/31/2007 . TOTAL CHARGES ARE SUMMARIED AS FOLLOWS. THANK YOU.

	NT\$
SERVICE FEES	53,940
OTHER EXPENSES	0
TOTAL	53,940
EQUIVALENT TO USD \$	1,768.52
(Exchange Rate at USD = NT \$ 30.5000)	

PLEASE REMIT THE PAYMENT TO FOLLOWING ACCOUNT AS SOON AS POSSIBLE.

BANK NAME : CATHAY UNITED BANK KUANG FU BRANCH (國泰世華商業銀行光復分行)
BANK ADDRESS : 99 NANKING E. ROAD, SEC. 5, TAIPEI, TAIWAN
SWIFT CODE : UWCBTWTP016
ACCOUNT NO. : 016-03-006000-1
BENEFICIARY : LEXCEL PARTNERS (停安法律事務所)
CORRESPONDENT BANK: CITIUS33

請依法就全額10%扣繳所得稅，並請於次年一月填報扣繳憑單。(個人及境外公司除外)
扣繳資料：停安法律事務所 統一編號：29236482 地址：台北市松山區中正里敦化北路122號11樓

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 Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

BILL SUMMARY INFORMATION

DATE 09/14/2007
 BILL # 20070800379

Timekeeper Name	Time	Billing Rate	Discount %	Matter Value
Stacy Lo	7.50	7,000	0.00	52,500.00
John Wu	0.80	1,800	0.00	1,440.00
Grand Total Fees	8.30			53,940

Cap (Max) : 61,000

CUMULATIVE SERVICE FEES : 0

Net Grand Total Fees : 53,940

MATTER TIME DETAIL

Timekeeper Name	Date	Work Code	Description
Stacy Lo	08/08/2007	RW	RW DOCS PROVIDED.
John Wu	08/08/2007	RA	RESEARCH THE INFORMATION RE : SUNNY BANK LTD.
Stacy Lo	08/09/2007	RW	RW DOCS.
Stacy Lo	08/13/2007	D	DT OPINION.
Stacy Lo	08/14/2007	D	DT OPINION.
Stacy Lo	08/15/2007	D	PROVIDING THE OPINION.

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請依法就全額10%扣繳所得稅，並請於次年一月填報扣繳憑單。(個人及境外公司除外)
扣繳資料：偉安法律事務所 統一編號：29236482 地址：台北市松山區中正里敦化北路122號11樓

BANK NAME: CATHAY UNITED BANK KUANG FU BRANCH (國泰世華商業銀行光復分行)
BANK ADDRESS: 99 NANKING E. ROAD, SEC. 5, TAIPEI, TAIWAN
SWIFT CODE: UWCBIWTP016
ACCOUNT NO.: 016-03-006000-1
BENEFICIARY: LEXCEL PARTNERS (偉安法律事務所)
CORRESPONDENT BANK: CITIUS33

PLEASE REMIT THE PAYMENT TO FOLLOWING ACCOUNT AS SOON AS POSSIBLE.

EQUIVALENT TO		(Exchange Rate at USD = NT \$	
USD \$)	
TOTAL		30,5000	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
OTHER EXPENSES		18,940	
SERVICE FEES		0	
TOTAL		18,940	
EQUIVALENT TO		620.98	
USD \$		18,940	
TOTAL		0	
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11th Fl., 122 Dun Hua North Road, Taipei 105, Taiwan, R.O.C.
 Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

BILL SUMMARY INFORMATION

DATE 09/14/2007
 BILL # 20070800378

Timekeeper Name	Time	Billing Rate	Discount %	Matter Value
Stacy Lo	2.50	7,000	0.00	17,500.00
John Wu	0.80	1,800	0.00	1,440.00
Grand Total Fees	3.30			18,940

Cap (Max) : 61,000
 CUMULATIVE SERVICE FEES : 0
 Net Grand Total Fees : 18,940

MATTER TIME DETAIL

Timekeeper Name	Date	Work Code	Description
Stacy Lo	08/08/2007	D	DT EMAIL TO CHARLES AND ANN.
Stacy Lo	08/08/2007	RW	RW DOCS.
John Wu	08/08/2007	RA	RESEARCH THE INFORMATION RE : BANK OF PANHSIN

惇安法律事務所
LEXCEL PARTNERS

11th Fl., 122 Dun Hua North Road, Taipei 105, Taiwan, R.O.C.
Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

DEBIT NOTE

MS. KATRINA PIERCE
LEHMAN BROTHERS INC.
745 SEVENTH AVENUE NEW YORK NY 10019-6801

DATE 12/16/2008
BILL # 20080800394

CLIENT NO/NAME L0401 LEHMAN BROTHERS INC.
MATTER NO/NAME A01 LBI - GLOBAL COMMISSION SHARING AGREEMENT

DEAR SIR:

ENCLOSED FOR YOUR ATTENTION PLEASE FIND A DETAILED DESCRIPTION OF OUR LEGAL FEES AND OTHER EXPENSES FOR SERVICES RENDERED FROM 8/1/2008 TO 8/31/2008. TOTAL CHARGES ARE SUMMARIED AS FOLLOWS. THANK YOU.

	NT\$
SERVICE FEES	98,000
OTHER EXPENSES	0
TOTAL	98,000
EQUIVALENT TO USD \$	3,500.00
(Exchange Rate at USD = NT \$	28.0000)

PLEASE REMIT THE PAYMENT TO FOLLOWING ACCOUNT AS SOON AS POSSIBLE.

BANK NAME : CATHAY UNITED BANK KUANG FU BRANCH (國泰世華商業銀行光復分行)
BANK ADDRESS : 99 NANKING E. ROAD, SEC. 5, TAIPEI, TAIWAN
SWIFT CODE : UWCBTWTP016
ACCOUNT NO. : 016-03-006000-1
BENEFICIARY : LEXCEL PARTNERS (惇安法律事務所)
CORRESPONDENT BANK: CITIUS33

請依法就全額10%扣繳所得稅，並請於次年一月填報扣繳憑單。(個人及境外公司除外)
扣繳資料：惇安法律事務所 統一編號：29236482 地址：台北市松山區中正里22鄰敦化北路122號11樓

LEXCEL PARTNERS
VALID FOR BILLING ONLY

律安法律事務所
LEXCEL PARTNERS

11th Fl., 122 Dun Hua North Road, Taipei 105, Taiwan, R.O.C.
Tel : 2718-3400 Fax : 2718-3420 E-mail : attorneys@lexgroup.com.tw

BILL SUMMARY INFORMATION

DATE 12/16/2008
BILL # 20080800394

Timekeeper Name	Time	Billing Rate	Discount %	Matter Value
Echo Yeh	2.20	9,000	0.00	19,800.00
Stacy Lo	11.10	7,000	0.00	77,700.00
John Wu	0.60	1,800	0.00	1,080.00
Grand Total Fees	13.90			98,580

MATTER TIME DETAIL

Timekeeper Name	Date	Work Code	Description
Echo Yeh	08/01/2008	GR	COMMISSION SHARING AGT
Stacy Lo	08/04/2008	D	COMMENTS ON THE AGREEMENT.
Echo Yeh	08/05/2008	GR	COMMISSION SHARING AGT
Stacy Lo	08/05/2008	D	DT EMAIL RESPONSE.
John Wu	08/05/2008	RA	RESEARCH REGULATION RE : INTERNAL CONTRAL OF SECURITIES FIRMS
Echo Yeh	08/28/2008	GR	E-MAIL TO JOHN RE RESPONSE TO QUESTIONS
Stacy Lo	08/28/2008	D	EMAIL RESPONSE TO JOHN.

LEXCEL PARTNERS
VAILD FOR BILLING ONLY